

CLASS TITLE:**TAX EXAMINER II**

Class Code: 02684400

Pay Grade: 28A

EO Code: B

CLASS DEFINITION:

GENERAL STATEMENT OF DUTIES: To independently perform a full range of audits of employer payroll tax filings, documents and records for accuracy and completeness; to research and conduct employer interviews to determine tax liability based on laws and regulations and, as assigned and on a project basis, to lead a team of Tax Examiners engaged in the same; to make field and special investigations as warranted or assigned for the verification of audits or fact-finding in cases where noncompliance with laws or regulations is suspected; to communicate highly complex program, process, and/or other requirements and status to taxpayers and other involved parties; to develop and implement comprehensive audit plans in order to complete audits in a timely and accurate manner; ; and to do related work as required.

SUPERVISION RECEIVED: Works under general supervision with latitude to exercise independent judgement; work is reviewed generally upon completion to ensure conformance to laws and regulations and to assess results obtained.

SUPERVISION EXERCISED: To assist a supervisor in acclimating new employees to the job duties and ensuring the timely and accurate completion of work; to participate in and administer formal and informal training to staff; to review cases; and to perform other lead worker tasks as assigned.

ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:

To independently perform a full range of audits of employer payroll tax filings, documents and records for accuracy and completeness.

To research and conduct employer interviews to determine tax liability based on laws and regulations and, as assigned and on a project basis, to lead a team of Tax Examiners engaged in the same.

To make field and special investigations as warranted or assigned for the verification of audits or fact-finding in cases where noncompliance with laws or regulations is suspected.

To communicate highly complex program, process, and/or other requirements and status to taxpayers and other involved parties.

To develop and implement comprehensive audit plans in order to complete audits in a timely and accurate manner.

To review employers' information in a computer-based system upon receipt of a verification audit memo.

To ensure and verify that employers are registered with the correct status and are following employer tax rules based on entity types, and to organize their account with reference to status, quarterly filings, wage record, status, and delinquency.

To conduct research when employers are not registered and visit businesses' physical location(s) to gather additional information as needed.

To perform research of taxpayers' hard copy and digital records such as journals, cashbooks, accounts receivable/payable, ledgers, payrolls, sales slips, and related documentation.

To review a full range of businesses' federal tax returns when auditing specific business entity types including but not limited to sole proprietors, partnerships, corporations, and municipalities.

To generate a time stamped audit notice upon completion of research; to request subpoena(s) from the Department of Labor and Training (DLT) Legal unit when employers are not cooperative.

To conduct a range of interviews, from basic to the most complex, with the responsible parties to explain the reason for the audit before the required records are reviewed and to gather, formulate, and interpret the data received and create new audit spreadsheets.

To enter a variety of data (such as employee names, wages and social security numbers) for each quarter into a database or other related software/documents; to compare official reported wages and verify they match and/or identify discrepancies.

To review companies' W-2 forms to validate employee information, correct discrepancies found and make copies for supporting documentation.

To review weekly payroll records, select random samples and calculate Unemployment Insurance (UI) gross wages.

To review companies' disbursement records including but not limited to bank statements, general ledgers, and 1099 forms, and to discuss findings with responsible parties.

To request additional back up documentation (such as invoices, certificate of liability insurance, business cards) to determine if individuals receiving questionable payments are independent contractors.

To prepare complex audit reports with findings and determinations including calculations of over/under payments.

To provide taxpayers with a range of complex information pertaining to the requirements of the Employment Security and Temporary Disability Insurance Acts and specific methods and procedures to be followed for compliance.

To maintain control accounts and determine and accuracy and completeness of tax returns.

To lead, initiate and/or perform other investigations as required.

To assist a superior in developing and updating methods and procedures to facilitate the execution of such audits and investigations.

To guide, coach and train staff members and to assist a superior in evaluating their performance to secure effective work results.

To review findings in difficult cases and render decisions; to present findings and recommendations to superiors on cases involving policies or interpretations of law.

To make complete audits of records to determine the extent to which such balance sheets or other financial statements are accurate and complete.

To prepare cases for the board of review when agreements are not reached with employers and testify on behalf of the state as needed.

To provide information to other tax units (Registration, Wage, Collection, DLT Fraud and Accounts and Control) regarding employers' changes including but not limited to address, corporate officers, liability dates, wage record files, additional taxes, individuals working/collecting benefits concurrently and changes to wages on the tax file.

To provide information to other states requesting information to complete their assignments on RI based employers.

To do related work as required.

REQUIRED QUALIFICATIONS FOR APPOINTMENT:

KNOWLEDGE, SKILLS AND CAPACITIES: A thorough knowledge of generally accepted accounting principles, practices, standards and procedures used in examining tax filings and related records; skill in performing complex mathematical computations; the ability to apply such knowledge in making comprehensive tax liability determinations based on accounting records and other data of individuals, partnerships and corporations; a thorough knowledge of auditing procedures and protocols; knowledge of the Rhode Island Employment Security and Temporary Disability Insurance Acts as well as relevant state and federal tax laws ((including regulations, bulletins and policy memoranda) as they apply to the determination and assessment of taxes; the ability to analyze schedules, financial statements and reports; the ability to conduct complete audits; the ability to conduct complex field investigations to ensure compliance with the provisions of laws or regulations; the ability to guide and coach team members in the performance of duties involved in such examinations and investigations; the ability to utilize a variety of computer software and databases in the completion of duties; the ability to respond to taxpayers inquiries

into tax laws, policies and procedures in a professional and timely manner; the ability to maintain effective working relationships with taxpayers, their legal representatives and other fellow professionals; and related capacities and abilities.

EDUCATION AND EXPERIENCE:

Education: Possession of a Bachelor's or Master's degree from a college of recognized standing in Accounting or a closely related financial field; and

Experience: A minimum of three (3) years of employment as a Tax Examiner I or in a position responsible for the examination of financial or accounting records or the preparation of accounting records and tax returns.

Class Revised: August 25, 1991

Editorial Review: March 15, 2003

Class Revised: November 21, 2021